

## Message Text

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PAGE 01 STATE 185063  
ORIGIN CPR-03

INFO OCT-01 ARA-10 EUR-12 ISO-00 L-03 CA-01 SCS-06  
EB-08 INR-10 OPR-02 FBOE-00 /056 R

DRAFTED BY S/CPR: M KEATING:CRF  
APPROVED BY S/CPR: R GOOKIN  
ARA/CEN: L PFEIFLE (SUBSTANCE)  
L/M: H SHAMWELL (DRAFT)  
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FM SECSTATE WASHDC  
TO AMCONSUL BELIZE PRIORITY  
INFO AMEMBASSY LONDON

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E.O. 11652: N/A

TAGS: PDIP, BH

SUBJECT: STAMP TAXES

REFERENCES: BELIZE 731, 701, 633, 613, 572

1. IT IS DEPARTMENT'S VIEW THAT IMPORTED ITEMS SHOULD BE EXEMPT FROM STAMP TAXES IMPOSED UNDER AMENDED ORDINANCE IN ACCORDANCE WITH THE PROVISIONS OF ARTICLE 14, PARAGRAPHS 1 AND 2, OF THE US-UK CONSULAR CONVENTION AS WELL AS THOSE OF ARTICLE 50 OF THE VIENNA CONVENTION ON CONSULAR RELATIONS.

2. ARTICLE 14 PROVIDES FOR ENTRY INTO THE TERRITORY OF OFFICIAL MATERIALS AND ARTICLES FOR THE PERSONAL USE OF CONSULAR OFFICERS AND EMPLOYEES FREE OF ALL TAXES AND DUTIES IMPOSED UPON, OR BY REASON OF IMPORTATION. THE LIMITED OFFICIAL USE

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PROVISIONS OF ARTICLE 50 REQUIRE THAT IMPORTED ARTICLES FOR THE OFFICIAL USE OF THE CONSULAR POST AND THOSE FOR THE PERSONAL USE OF QUALIFYING PERSONNEL SHALL BE ADMITTED FREE OF CUSTOMS DUTIES, TAXES, AND RELATED CHARGES OTHER THAN CHARGES FOR STORAGE, CARTAGE AND SIMILAR SERVICES. SINCE THE STAMP DUTY IS AN AD VALOREM LEVY, THE DEPARTMENT DOES NOT CONSIDER IT A CHARGE FOR A SERVICE RENDERED.

3. RESPECTING THE APPLICATION OF THE TAX TO OTHER

TRANSACTIONS, ARTICLE 13 OF THE US-UK CONSULAR CONVENTION DOES NOT PROVIDE EXEMPTION IN ALL INSTANCES SINCE PARAGRAPH 5(A)(4) EXCLUDES FROM THE EXEMPTION PROVISIONS OF THE ARTICLE "TAXES ON TRANSACTIONS OR INSTRUMENTS EFFECTING TRANSACTIONS, SUCH AS TAXES ON THE SALE OR TRANSFER OF MONEY OR PROPERTY OR STAMP DUTIES IMPOSED OR COLLECTED IN CONNECTION THEREWITH". HOWEVER, IT IS THE DEPARTMENT'S CONSIDERED OPINION THAT ARTICLE 49 OF THE VIENNA CONVENTION PROVIDES LEGAL EXEMPTION AUTHORITY BECAUSE THE SUBJECT TAX DOES NOT FALL WITHIN THE CATEGORIES OF DUES AND TAXES LISTED AS EXEMPTION EXCEPTIONS. SINCE EXEMPTION EXCLUSION (F) REFERS TO ARTICLE 32 OF THE CONVENTION, IT IS THE DEPARTMENT'S VIEW THAT THE FEES, DUES AND DUTIES SPECIFIED RELATE TO REAL PROPERTY TRANSACTIONS.

4. CONSULATE GENERAL SHOULD PRESS FOR EXEMPTION AND INFORM DEPARTMENT OF RESULTS OF ITS EFFORTS. VANCE

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** IMPORTS, TAX RELIEF, DIPLOMATIC PERSONNEL  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 21 jul 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 20 Mar 2014  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
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**Executive Order:** N/A  
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**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
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**TAGS:** PDIP, BH  
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**Review Markings:**  
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